

State of Maine - Individual Income Tax  
2002 Rates

Note: The tax rates and the personal exemption amount were established through recent legislation (P.L. 1999, Chapter 731, Part T) and are not subject to an inflation adjustment.

**Do not use these tax rate schedules to determine income tax withholding from wages.**

**Tax Rate Schedule #1**

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:

The tax is:

Less than \$4,200	2.0% of the taxable income
\$ 4,200 but less than \$ 8,350	\$ 84 plus 4.5% of excess over \$ 4,200
\$ 8,350 but less than \$16,700	\$ 271 plus 7.0% of excess over \$ 8,350
\$16,700 or more	\$ 856 plus 8.5% of excess over \$16,700

**Tax Rate Schedule #2**

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:

The tax is:

Less than \$6,300	2.0% of the taxable income
\$ 6,300 but less than \$12,500	\$ 126 plus 4.5% of excess over \$ 6,300
\$12,500 but less than \$25,050	\$ 405 plus 7.0% of excess over \$12,500
\$25,050 or more	\$1,284 plus 8.5% of excess over \$25,050

**Tax Rate Schedule #3**

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:

The tax is:

Less than \$8,400	2.0% of the taxable income
\$ 8,400 but less than \$16,700	\$ 168 plus 4.5% of excess over \$ 8,400
\$16,700 but less than \$33,400	\$ 542 plus 7.0% of excess over \$16,700
\$33,400 or more	\$1,711 plus 8.5% of excess over \$33,400

Personal Exemption: \$2,850

Standard Deduction: Single - \$4,700	Married Filing Jointly - \$7,850
Head-of-Household - \$6,900	Married Filing Separate - \$3,925

Additional Amount for Age or Blindness:

\$900 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$1,800 if one spouse is 65 or over and blind, \$1,800\* if both spouses are 65 or over, \$3,600\* if both spouses are 65 or over and blind, etc.

\*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,150 if unmarried (single or head-of-household). The additional amount is \$2,300 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$750 or earned income plus \$250 (up to the standard deduction amount).